

ID: CCA\_2013080211135852

UILC: 6335.00-00

Number: **201350035**

Release Date: 12/13/2013

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**From:** [REDACTED]

**Sent:** Friday, August 02, 2013 11:13:58 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Request for Informal Advice -- Taxpayers Intend to Videotape Seizure

Hi,

The consensus among the folks you emailed (who were in the office yesterday) does not differ from what we discussed. There is nothing that we are aware of that would bar a taxpayer from videotaping a seizure occurring in his home. As promised though, I did email the Br practice group asking if anyone knows of any statutory provision (Code or otherwise), reg or whatnot that prohibits the videotaping of a seizure on the taxpayer's property. I've gotten no affirmative responses. But if something comes up between now and Monday, I'll definitely let you know.

There is one thing worth mentioning. There are provisions that criminalize forcibly assaulting, resisting, opposing, impeding, intimidating, or interfering with a federal employee engaged in the performance of official duties (18 USC 111) and corruptly or by force or threats of force endeavoring to intimidate or impede any federal employee acting in an official capacity under the Code (IRC 7212). But peacefully videotaping the seizure would not run afoul of these provisions. And there is nothing indicated thus far that suggests that the tp is not going to act peacefully.

If you would like to discuss this further, please contact me. Have a good weekend.